

City of East Providence Budget Commission
City Hall
145 Taunton Avenue
East Providence, RI 02914
(401) 435-7500

Public Meeting – Proposed Tax Levy and Rates
April 26, 2012, 4:30 PM

Members: Michael O’Keefe – present
Stephen Bannon – present
Diane Brennan – present
City Manager, Peter Graczykowski – present
Mayor Bruce Rogers – present

Other Attendees: Ellen Eggeman – City Finance Director
Christy Healey, Budget Commission Fiscal Advisor
David Eaton, Budget Commission Fiscal Advisor
Steven Hazard, Tax Assessor
Members of the Public

The meeting commenced at 4:33 pm. Steven Hazard presented data to the Commission on the tax levy; see addendum #1 for a copy. Mr. Hazard stated that the City ordinance on the levy had a range of \$98,300,000 to \$99,300,000. The state’s levy cap of 4.25% over the prior year levy was \$99,368,331. In order to exceed this cap, the City would need a waiver from the Department of Revenue. Michael O’Keefe stated that the Director of the Division of Municipal Finance would not be able to approve the waiver. The state levy cap included the phase-out of the homestead exemption, new construction, and taxation of previously exempt properties. Including all of these items, the City is over the state levy cap by \$214,699 using the rates included in the FY 2012 budget approved by the City Council in October. The rates would need to be lowered to stay within the 4.25% levy cap.

Mr. O’Keefe requested that Mr. Hazard use rates that came as close to the state levy cap as possible. The rates would have to decrease enough to lower the levy by \$214,699. The BPR is based on a levy of \$99,583,060, which resulted in a loss of \$246,162. Ellen Eggeman stated that the budget was based on a maximum levy of \$99.3 million with an estimated collection rate of 95%. Mr. O’Keefe stated that the Assessor check the homestead exemption amount to be sure that it is correct and that the Assessor propose rates that get as close to the state levy cap of \$99,368,331 as possible. Mr. Hazard excused himself from the meeting to perform the calculations.

Mr. Hazard returned and presented new rates to the Commission. Mr. O’Keefe stated that a new resolution would need to be drafted for a first reading on May 3rd, with public comment

Page 2 of 2

on May 10th and May 17th. The budget as passed by the City Council in October adopted rates of \$20.79 for residential, \$23.02 for commercial/industrial/mixed use, \$37.10 for motor vehicle, and \$51.32 for tangible personal property. The rates would need to decrease to \$20.74 for residential, \$22.94 for commercial/industrial/mixed use, and \$51.19 for tangible personal property. Motor vehicle would remain unchanged at \$37.10. Mr. O'Keefe requested an ordinance for first reading that would include a levy cap of \$99,336,000 with the new rates.

The first reading was scheduled for May 3, 2012.

.

The meeting adjourned at 4:55 pm.

EPBC/ceh

Approved by the East Providence Budget Commission on May 3, 2012.

ASSESSOR'S STATEMENT OF ASSESSED VALUATIONS AND TAX LEVY

MUNICIPALITY:	EAST PROVIDENCE
TAX ROLL YEAR:	2012
ASSESSMENT AS OF DECEMBER 31,	2011

GROSS ASSESSED VALUE	AMOUNT
Real Property - Residential:	\$ 2,936,436,500
Real Property - Commercial / Industrial / Mixed Use:	1,152,847,353
Motor Vehicles	271,279,770
Tangible Personal Property:	232,421,290
TOTAL ASSESSED VALUE ALL PROPERTY AND EXCISE:	\$ 4,592,984,913

CURRENT TAX RATES (PER \$1,000)

\$20.74	Residential
\$22.94	Comm/Ind/Mixed
\$37.10	Motor Vehicle
\$51.19	Tangible

EXEMPTIONS	AMOUNT
Real Property - Residential:	\$ 444,065,666
Real Property - Comm / Ind / Mixed Use :	
Motor Vehicles:	20,598,810
Tangible Personal Property:	0
Other	0
TOTAL EXEMPTIONS ALL PROPERTY AND EXCISE:	\$ 464,664,476

CURRENT TAX RATIOS

% SCHOOL	% MUNICIPAL	% TOTAL
48%	52%	100%

ASSESSMENT RATIO

REAL PROPERTY - COM/IND:	100%
TANGIBLE PERSONAL PROPERTY:	100%
MOTOR VEHICLES	100%

NET ASSESSED VALUES	AMOUNT
Real Property - Residential:	\$ 2,492,370,834
Real Property - Commercial / Industrial / Mixed Use:	1,152,847,353
Motor Vehicles:	250,680,960
Tangible Personal Property:	232,421,290
TOTAL NET ASSESSED VALUES	\$ 4,128,320,437

LEVY	AMOUNT
Real Property - Residential:	\$ 51,691,771.10
Real Property - Commercial / Industrial / Mixed Use:	26,446,318.28
Motor Vehicles:	9,300,263.62
Tangible Personal Property:	11,897,645.84
NET TAX LEVY REAL AND TANGIBLE PROPERTY AND EXCISE	\$ 99,335,998.84

- * Includes adjustments
- * Includes adjustments
- * Includes adjustments
- * Includes adjustments

EXEMPTIONS - PERSONAL

	Real Property - Residential	Real Property - Commercial - Industrial - Mixed Use	Motor Vehicles	Tangible Personal Property	Other	Total
50: Blindness: 38	\$ 1,090,600	\$ -		\$ -	\$ -	\$ 1,090,600
51: Elderly: 3287	89,010,806		0	0	0	89,010,806
52: Farm Machinery:	0	0	0	0	0	0
53: Gold Star: 1	12,100	0		0	0	12,100
54: Inability: 62	4,211,700	0	0	0	0	4,211,700
55: Professor Brown University:	0	0	0	0	0	0
56: Rectory & Parsonages:	0	0	0	0	0	0
57: Veterans & Widows: 1966/429	15,743,908		934,425	0	0	16,678,333
58: 100% Disabled: 24/5	384,000	0	18,760	0	0	402,760
MV: State Phaseout:	0	0	19,619,800	0	0	19,619,800
Handicap Vehicle: 14	0	0	25,825	0	0	25,825
Other: Vet Housing:		0			0	
Property Stabilization:						
Homestead: 11231	333,612,552					333,612,552
Total Exemptions - Personal:	\$ 444,065,666	\$ -	\$ 20,598,810	\$ -	\$ -	\$ 464,664,476

EXEMPTIONS - STATUTE

	Real Property - Residential	Real Property - Commercial - Industrial - Mixed Use	Motor Vehicles	Tangible Personal Property	Other	Total
70: Cemeteries:	\$ -	\$ -	\$ -	\$ -	\$ 29,539,700	\$ 29,539,700
71: Charitable:	0	0	0	0	864,600	864,600
72: Church:	0	0	0	0	52,537,600	52,537,600
73: Exempt by Charter:	0	0	0	0	4,579,400	4,579,400
74: Federal:	0	0	0	0	1,977,100	1,977,100
75: Hospital:	0	0	0	0	34,890,100	34,890,100
76: Libraries:	0	0	0	0	6,299,800	6,299,800
77: Military:	0	0	0	0	0	0
78: Municipal:	0	0	0	0	184,850,900	184,850,900
79: School:	0	0	0	0	37,502,300	37,502,300
80: State:	0	0	0	0	86,274,100	86,274,100
81: Tax Sales:	0	0	0	0	736,800	736,800
82: Vote of City / Town:	0	0	0	0	5,765,000	5,765,000
83: Stabilized	0	0	0	0		
Total Exemptions - Statute:	\$ -	\$ -	\$ -	\$ -	\$ 445,817,400	\$ 445,817,400

CERTIFICATION

The foregoing shows the property valuations and the amount of taxes assessed as of December 31, 2011, the assessment whereof was ordered on the 1st day of NOVEMBER, 2011 and certified signed and delivered in accordance with law on the 23rd day of APRIL, 2012. Said taxes are due and payable on the 1st day of JUNE, 2012.

STEVEN D. HAZARD
ASSESSOR



City of East Providence

DEPARTMENT OF FINANCE

CITY HALL
145 TAUNTON AVENUE
EAST PROVIDENCE, RHODE ISLAND 02914-4505

ASSESSMENT DIVISION

4-26-2012

MEMO

To: Budget Commission
From: Steve Hazard, Assessor
Re: Tax Roll Certification, Rates, Classification

There are three controlling factors regarding the levy and rates.

1. City Council Ordinance \$98,300,000 - \$99,300,000 pg. 4
2. State Levy Cap 4.25%, 2011 levy 95,317,344 x 1.0425 = 99,368,331 pg. 14
3. City Charter rate cap 3.5% 99,583,060 pg. 12

The lowest cap is the ordinance at 99,300,000. Once all valuations were set and personal exemptions applied (pg. 5) rates were applied to yield the highest levy without going over the ordinance cap. *One cent on the rate will yield approximately \$40,000 in taxes.

Classification is the application of different rates to different property types. The four classification types are residential real property, commercial/industrial real property, tangible property, and motor vehicles. The origin of classification in RI was to mitigate burden shift from one property class to another following revaluation.

Page 1 Old classification rules 1997 2 property classes
Page 2 new classification rules 2004 4 property classes

The major rule of classification in East Providence is that tax rate changes shall be applied such that the same percentage rate change is applicable to all classes in a non revaluation year.

CHAPTER 238

97-S 903A

Effective Without the Governor's Signature
Jul. 8, 1997

AN ACT RELATING TO LEVY AND ASSESSMENT OF LOCAL TAXES

It is enacted by the General Assembly as follows

SECTION 1. Chapter 44-5 of the General Laws entitled "Levy and Assessment of Local Taxes" is hereby amended by adding thereto the following sections:

{ADD 44-5-20.26. Property tax classification. -- East Providence. -- List of ratable property. -- ADD} {ADD Upon adoption of a system of classification of taxable property by the city of East Providence, all ratable property in the city of East Providence shall be classified by the assessor as follows:

(1) Class 1: In the city of East Providence, all ratable real estate.

(2) Class 2: In the city of East Providence, all motor vehicles and trailers subject to the excise tax created by chapter 34 of title 44 and tangible personal property. ADD}

{ADD 44-5-20.27. Property tax classification. -- East Providence. -- Duties of assessor. -- ADD} {ADD (a) The assessor of the city of East Providence on or before June 15 of each year, shall make a full and fair cash valuation of all the estate, real and personal, and motor vehicles subject to taxation herein, and determine the assessed valuation of each property class.

(b) The assessor shall have the authority to apply different rates of taxation against Class 1 and Class 2 property to determine the tax due and payable on the property, provided, however such rates of taxation shall be uniform. ADD}

{ADD 44-5-20.28. Property tax classification. -- East Providence. -- Tax levy determination. -- ADD} {ADD The assessor of the city of East Providence shall provide to the city council of East Providence, a list containing the full and fair cash valuation of each property class, and with the approval of the city of East Providence city council, annually determine the percentages of the tax levy to be apportioned each class of property and shall annually apply tax rates sufficient to produce the proportion of the total tax levy. ADD}

SECTION 2. This act shall take effect upon passage and shall be retroactive to December 31, 1996.

As always, your comments concerning this page are welcomed and appreciated.

Thank you for stopping by!

[Back](#)

TITLE 44

Taxation

CHAPTER 44-5

Levy and Assessment of Local Taxes

SECTION 44-5-11.10

§ 44-5-11.10 **Real estate tax classification – East Providence.** – Notwithstanding any provision within § 44-5-11.8 to the contrary:

(a) Upon the completion of any comprehensive revaluation in accordance with § 44-5-11.6, the city of East Providence may adopt a tax classification plan by ordinance with the following limitations:

(1) The designated classes of property shall be limited to the four (4) classes as defined in subsection (b).

(2) The tax rate applicable to any class shall not exceed by two hundred percent (200%) the rate applicable to any other class.

(3) Any tax rate changes from one year to the next shall be applied such that the same percentage rate change is applicable to all classes.

(4) Notwithstanding subdivisions (a)(2) and (a)(3), the tax rates applicable to wholesale and retail inventory within Class 3 as defined in subsection (b) are governed by § 44-3-29.1.

(5) Notwithstanding subdivisions (a)(2) and (a)(3), the tax rates applicable to motor vehicles within Class 4 as defined in subsection (b) are governed by § 44-34.1-1.

(6) The provisions of chapter 35 of this title relating to property tax and fiscal disclosure applies to the reporting of and compliance with these classification restrictions.

(b) Classes of Property.

(1) Class 1: Residential real estate consisting of no more than three (3) dwelling units, land classified as open space, and dwellings on leased land including mobile homes. A homestead exemption provision is also authorized within this class; provided, however, that the actual effective rate applicable to property qualifying for this exemption shall be construed as the standard rate for this class against which the maximum rate applicable to another class shall be determined.

(2) Class 2: Commercial and industrial real estate, residential properties containing partial commercial or business uses and residential real estate of more than three (3) dwelling units.

(3) Class 3: All ratable tangible personal property; excluding wholesale and retail inventory, which shall be taxed in accordance with § 44-3-29.1.

(4) Class 4: Motor vehicles and trailers subject to the excise tax created by chapter 34 of this title.

History of Section.

(P.L. 2004, ch. 9, § 1; P.L. 2004, ch. 13, § 1.)

The tax imposed under authority of this chapter shall be due and payable in the same manner as other municipal taxes are due in the city.
(Ch. 208, § I, 5-21-02)

Sec. 16-93. Appeals.

(a) In any appeal from the imposition of the tax set forth in this chapter, the tax review board of the city shall find in favor of an appellant who shows that the property assessed:

- (1) Was actively marketed during the privilege year;
- (2) Was occupied for substantial portions of the privilege year, notwithstanding its designation by the building official; or
- (3) Was exempt pursuant to section 16-90 from the imposition of the tax set forth in this article.

(b) Nothing contained in this article shall be deemed to enlarge or diminish any other right of appeal that an appellant may possess pursuant to the general or public laws, or the ordinances of the city.

(Ch. 208, § I, 5-21-02)

ARTICLE VIII. PROPERTY TAX CLASSIFICATION

Sec. 16-94. Ratable property classification.

(a) All ratable property in the city shall be classified by the tax assessor as follows:

- (1) *Class 1.* Residential real estate consisting of no more than three dwelling units, land classified as open space, and dwellings on leased land including mobile homes. A homestead exemption provision is also authorized within this class; provided, however, that the actual effective rate applicable to property qualifying for this exemption shall be construed as the standard rate for this class against which the maximum rate applicable to another class shall be determined.
- (2) *Class 2.* Commercial and industrial real estate, residential properties containing partial commercial or business uses and residential real estate of more than three dwelling units.
- (3) *Class 3.* All ratable tangible personal property; excluding wholesale and retail inventory, which shall be taxed in accordance with R.I.G.L § 44-3-29.1.
- (4) *Class 4.* Motor vehicles and trailers subject to the excise tax created by Chapter 34 of this title.

(b) The tax rate applicable to any class shall not exceed by 200 percent the rate applicable to any other class.

(c) Any tax rate changes from one year to the next shall be applied such that the same percentage rate change is applicable to all classes.

License” of Chapter 8 of the Revised Ordinances of the City of East Providence, Rhode Island, 1998, as amended, entitled “Licenses and Business Regulations” is amended as follows:

Sec. 8-371. Fee.

No license under this article shall be issued until the applicant pays to the city clerk a license fee of ~~\$150.00~~ 160.00 per annum on December 1 of each year. The city council may authorize proration of the license fee in a proportionate amount when the initial application is granted during the course of the year, in no event shall the fee be less than \$25.00.

SECTION X. Subsection (c) of Section 8-523 entitled “Procedure for licensing.” of Article XIX entitled “Wrecker and Towing Services” of Chapter 8 of the Revised Ordinances of the City of East Providence, Rhode Island, 1998, as amended, entitled “Licenses and Business Regulations” is amended as follows:

Sec. 8-523. Procedure for licensing

(c) Whenever an application is filed with the city clerk, the applicant shall pay at the time of filing of such application a license fee of ~~\$25.00~~ 50.00.

SECTION XI. This ordinance shall take effect upon its second passage and all ordinances or parts of ordinances inconsistent herewith are hereby repealed

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Thomas Rose Jr., Assistant Mayor
SECONDER:	Katie Kleyla, Councilwoman
AYES:	Conley Jr, DiGioia, Kleyla, Rose Jr., Rogers

3. An Ordinance Ordering the Assessment and Collection Of Property Tax on the Ratable Real Estate, Tangible Personal Property and an Excise Tax on Registered Motor Vehicles and Trailers

An Ordinance Ordering the Assessment and Collection Of Property Tax on the Ratable Real Estate, Tangible Personal Property and an Excise Tax on Registered Motor Vehicles and Trailers

THE COUNCIL OF THE CITY OF EAST PROVIDENCE HEREBY ORDAINS:

SECTION I. That the City Council of the City of East Providence hereby orders the assessment and collection of a tax on ratable real estate, tangible personal property and an excise tax on registered motor vehicles and trailers in a sum not more than Ninety-nine Million Three Hundred Thousand (\$99,300,000) dollars nor less than Ninety-eight Million Three Hundred Thousand (\$98,300,000) dollars. Said tax is for ordinary expenses, for the payment of interest and indebtedness, in whole or in part, of said city, and for other purposes authorized by law.

The Tax Assessor shall assess and apportion said tax on the inhabitants and ratable property of said city as of the 31st day of December, 2011 at twelve o'clock Eastern Standard Time, according to law, and shall on completion of said assessment, date and sign same and shall make out and certify to the City Treasurer of the City of East Providence, who is charged with the duties for the collection of taxes, on or before the 15th day of June, 2012 complete list of the names of the persons taxed and of the total value of all the real estate and personal property assessed against each person, and also the amount of registered motor vehicles and trailers assessed against each person, and also the total amount assessed against each person on said real estate, personal estate and registered motor vehicles and trailers, opposite the name of the person

ASSESSOR'S STATEMENT OF ASSESSED VALUATIONS AND TAX LEVY

MUNICIPALITY:	EAST PROVIDENCE
TAX ROLL YEAR:	2012
ASSESSMENT AS OF DECEMBER 31,	2011

GROSS ASSESSED VALUE

AMOUNT

Real Property - Residential:	\$ 2,936,436,500
Real Property - Commercial / Industrial / Mixed Use:	1,152,847,353
Motor Vehicles	271,279,770
Tangible Personal Property:	232,421,290
TOTAL ASSESSED VALUE ALL PROPERTY AND EXCISE:	\$ 4,592,984,913

CURRENT TAX RATES (PER \$1,000)

\$20.73	Residential
\$22.93	Comm/Ind/Mixed
\$37.10	Motor Vehicle
\$51.17	Tangible

EXEMPTIONS

AMOUNT

Real Property - Residential:	\$ 444,065,666
Real Property - Comm / Ind / Mixed Use :	
Motor Vehicles:	20,598,810
Tangible Personal Property:	0
Other	0
TOTAL EXEMPTIONS ALL PROPERTY AND EXCISE:	\$ 464,664,476

CURRENT TAX RATIOS

% SCHOOL	% MUNICIPAL	% TOTAL
48%	52%	100%

ASSESSMENT RATIO

REAL PROPERTY - COM/IND:	100%
TANGIBLE PERSONAL PROPERTY:	100%
MOTOR VEHICLES	100%

NET ASSESSED VALUES

AMOUNT

Real Property - Residential:	\$ 2,492,370,834
Real Property - Commercial / Industrial / Mixed Use:	1,152,847,353
Motor Vehicles:	250,680,960
Tangible Personal Property:	232,421,290
TOTAL NET ASSESSED VALUES	\$ 4,128,320,437

LEVY

AMOUNT

Real Property - Residential:	\$ 51,666,847.39	* Includes adjustments
Real Property - Commercial / Industrial / Mixed Use:	26,434,789.80	* Includes adjustments
Motor Vehicles:	9,300,263.62	* Includes adjustments
Tangible Personal Property:	11,892,997.41	* Includes adjustments
NET TAX LEVY REAL AND TANGIBLE PROPERTY AND EXCISE	\$ 99,294,898.22	

EXEMPTIONS - PERSONAL

	Real Property - Residential	Real Property - Commercial - Industrial - Mixed Use	Motor Vehicles	Tangible Personal Property	Other	Total
50: Blindness: 38	\$ 1,090,600	\$ -		\$ -	\$ -	\$ 1,090,600
51: Elderly: 3287	89,010,806		0	0	0	89,010,806
52: Farm Machinery:	0	0	0	0	0	0
53: Gold Star: 1	12,100	0		0	0	12,100
54: Inability: 62	4,211,700	0	0	0	0	4,211,700
55: Professor Brown University:	0	0	0	0	0	0
56: Rectory & Parsonages:	0	0	0	0	0	0
57: Veterans & Widows: 1966/429	15,743,908		934,425	0	0	16,678,333
58: 100% Disabled: 24/5	384,000	0	18,760	0	0	402,760
MV: State Phaseout:	0	0	19,619,800	0	0	19,619,800
Handicap Vehicle: 14	0	0	25,825	0	0	25,825
Other: Vet Housing:		0			0	
Property Stabilization:						
Homestead: 11231	333,612,552					333,612,552
Total Exemptions - Personal:	\$ 444,065,666	\$ -	\$ 20,598,810	\$ -	\$ -	\$ 464,664,476

EXEMPTIONS - STATUTE

	Real Property - Residential	Real Property - Commercial - Industrial - Mixed Use	Motor Vehicles	Tangible Personal Property	Other	Total
70: Cemeteries:	\$ -	\$ -	\$ -	\$ -	\$ 29,539,700	\$ 29,539,700
71: Charitable:	0	0	0	0	864,600	864,600
72: Church:	0	0	0	0	52,537,600	52,537,600
73: Exempt by Charter:	0	0	0	0	4,579,400	4,579,400
74: Federal:	0	0	0	0	1,977,100	1,977,100
75: Hospital:	0	0	0	0	34,890,100	34,890,100
76: Libraries:	0	0	0	0	6,299,800	6,299,800
77: Military:	0	0	0	0	0	0
78: Municipal:	0	0	0	0	184,850,900	184,850,900
79: School:	0	0	0	0	37,502,300	37,502,300
80: State:	0	0	0	0	86,274,100	86,274,100
81: Tax Sales:	0	0	0	0	736,800	736,800
82: Vote of City / Town:	0	0	0	0	5,765,000	5,765,000
83: Stabilized	0	0	0	0		
Total Exemptions - Statute:	\$ -	\$ -	\$ -	\$ -	\$ 445,817,400	\$ 445,817,400

CERTIFICATION

The foregoing shows the property valuations and the amount of taxes assessed as of December 31, 2011, the assessment whereof was ordered on the 1st day of NOVEMBER, 2011 and certified signed and delivered in accordance with law on the 23rd day of APRIL, 2012. Said taxes are due and payable on the 1st day of JUNE, 2012.

STEVEN D. HAZARD
ASSESSOR

2012 TAX RATES AND EXEMPTIONS

RESIDENTIAL RATE: **\$20.73**

COMMERCIAL RATE **\$22.93**

Rate History 2010-R\$19.41 C \$21.50-2009-R \$15.43 C \$19.68-2008-R \$14.91 C \$19.01-2007-R \$14.41 C

\$18.37-2006 R \$16.76 C \$21.33-2005 R \$16.19 C \$20.61-2004 R \$15.20 C \$19.35

2003-\$26.05 2002-\$24.70 2001-\$23.66 2000-\$22.55 1999-\$23.05 1998-\$23.13 1997-\$22.27 1996-\$35.75

14% HOMESTEAD EXEMPTION (OWNER OCCUPIED 1-3 FAMILY HOME)

2% DISCOUNT (IF BILL IS PAID IN FULL PRIOR TO JULY 1ST 2011)

EXEMPTION:	AMOUNT:	TAX REDUCTION:
. VETERANS:	\$8,000	\$165.84
. UNMARRIED WIDOW OF VETERAN:	\$8,000	\$165.84
. GOLD STAR PARENT (ONLY ONE):	\$12,100	\$250.83
. CERTIFIED 100% BLIND RESIDENTS:	\$28,700	\$594.95
. TOTAL SERVICE-CONNECTED DISABLED VETERANS:	\$16,000	\$331.68
. VETERAN'S MODIFIED HOUSING:	\$16,000	\$331.68
. SENIOR CITIZEN (OVER 65, ONE ONLY):	\$27,100	\$561.78
. VARIABLE / HARDSHIP	Variable	Variable
. VETERANS AND OVER 65:	\$35,100	\$727.62

EXEMPTION:	AMOUNT:	TAX REDUCTION:
. VETERANS:	\$3,000	\$111.30
. UNMARRIED WIDOW OF VETERAN:	\$3,000	\$111.30
. GOLD STAR PARENT (ONLY ONE):	\$4,500	\$166.95
. CERTIFIED 100% BLIND RESIDENTS:	\$18,000	\$667.80
. TOTAL SERVICE-CONNECTED DISABLED VETERANS:	\$6,000	\$222.60
7. VETERAN'S MODIFIED HOUSING	\$10,000	\$371.00
44-34-13: SPECIALLY ADAPTED VEHICLES:	50% OF VALUE	
44-34 1-1: EXEMPTION ON MOTOR VEHICLES:	\$500	\$18.55

TANGIBLE TAX RATE: **\$51.17**

MOTOR VEHICLE TAX RATE: **\$37.10**

PHASE OUT ON MOTOR VEHICLES: **\$500**

EXEMPTION REQUIREMENTS

DATES FOR VETERAN'S EXEMPTIONS			
WORLD WAR I	04/06/17	to	11/11/18
WORLD WAR II	12/07/41	to	12/31/46
KOREAN CAMPAIGN	06/27/50	to	01/31/55
VIETNAM CONFLICT	12/22/61	to	05/15/75
LEBANON CONFLICT	08/01/82	to	08/01/85
GRANADA CONFLICT	10/23/83	to	11/21/83
PERSION GULF CONFLICT	08/02/90	to	05/01/94
HAITIAN CONFLICT	08/02/90	to	05/01/94
SOMALIAN CONFLICT	08/02/90	to	05/01/94
BOSNIAN CONFLICT	08/02/90	to	05/01/94
AFGANASTAN			
IRAQ			

"OR IN ANY CONFLICT OR UNDECLARED WAR FOR WHICH A CAMPAIGN RIBBON OR EXPEDITIONARY MEDAL WAS EARNED"

All exemption applications, except the Variable Hardship, are due by March 15th for the June Tax Bill, and are applied for only once. Variable Hardship exemptions must be applied for yearly by April 15th.

EXEMPTION	REQUIREMENT
<u>Homestead</u>	Owner occupied, 1-3 unit, legal resident status - voter registration, vehicle registration, license
<u>Veterans</u>	Copy of DD-214 (seperation papers) or proof of active duty on foreign soil during a conflict within the above specified dates.
<u>Unmarried Widow of Veteran</u>	Same as above and death certificate.
<u>Gold Star Parent</u>	Same as above
<u>Blind, certified 100%</u>	Certificate letter from State of RI Human Services
<u>Disabled veteran - service connected</u>	Same as Veteran and verification from Veterans Affairs
<u>Disabled Veteran Modified Housing</u>	Same as Disabled Veteran and inspection by Assessor
<u>Senior Citizen (over 65)</u>	Same as Homestead plus proof of age on previous Dec. 31
<u>Disabled Specially Adapted Vehicle</u>	Inspection by Assessor
<u>Hardship</u>	Proof of income for all household occupants.

All Veterans exemptions apply to either real estate or vehicles, not both.

Assessor's Statement of Assessed Values and Tax Levy (Motor Vehicles)

Motor Vehicle and Trailer Excise Tax Elimination Act of 1998
Rhode Island General Laws Chapter 44-34.1

MUNICIPALITY

EAST PROVIDENCE

Assessment as of December 31, 2011

*Tax Roll Year 2012
Fiscal Year 2012*

Total Assessed Value	\$423,120,200.00
Personal Exemptions	\$979,020.00
State Exemption	\$19,619,800.00
Net Assessed Value	\$250,680,960.00
Maximum Taxable Value	\$314,487,195.00
Tax Rate	\$37.10
Levy	\$9,300,263.62

CERTIFICATION

I hereby certify that the above represents the value of all motor vehicles, exemptions and levy assessed December 31, 2010 and submitted to the Department of Revenue and/or its agent on APRIL 23, 2012 for the purpose of determining the amount of reimbursement due in accordance with Chapter 44-34.1 of the General Laws of Rhode Island.

STEVEN D. HAZARD

Assessor

4/23/2012

Date

PLEASE RETURN COMPLETED FORM TO:

RI Department of Revenue
Division of Municipal Finance
One Capitol Hill, 4th Floor
Providence, RI 02908-5873
ATTN: James T. Neary

CLASSIFICATION OF TAX ROLL

MUNICIPALITY
TAX ROLL YEAR
ASSESSMENT AS OF DECEMBER 31,

EAST PROVIDENCE

2012

2011

CODE	PROPERTY DESCRIPTION	NUMBER OF PARCELS	TOTAL VALUE
REAL ESTATE			
1	ONE FAMILY RESIDENCE	11,401	\$2,371,608,200
2	TWO - FIVE FAMILY RESIDENCE	2,380	\$477,565,653
3	APARTMENTS	193	\$252,171,150
4	COMBINATION	163	\$38,402,100
5	COMMERCIAL I	189	\$52,615,900
6	COMMERCIAL II	488	\$512,157,700
7	INDUSTRIAL	129	\$207,308,500
8	ESTATES		
9	FARMS		
10	UTILITIES AND RAILS		
	REAL ESTATE	38	\$5,692,700
	PERSONALTY		
11	SEASONAL BEACH		
12	MISCELLANEOUS	53	\$2,319,600
13	RESIDENTIAL VACANT LAND	327 297	\$13,733,500
14	COMMERCIAL - INDUSTRIAL VACANT LAND	231	\$47,395,900
15	OTHER VACANT LAND	30	\$765,400
21	RESIDENTIAL BUILDING - LEASED LAND		
	REAL ESTATE	65	\$2,564,400
	PERSONALTY		
22	INDUSTRIAL BUILDING - LEASED LAND		
23	RESIDENTIAL CONDOMINIUM	438	\$70,958,500
24	COMMERCIAL CONDOMINIUM	112	\$30,438,300
25	INDUSTRIAL CONDOMINIUM	7	\$2,008,200
26	TIME SHARED CONDOMINIUM - DEEDED		
27	DOCKOMINIUM		
33	FARM - FOREST - OPEN SPACE		
	REAL ESTATE	1	\$6,250
	PERSONALTY		
98	COMMERCIAL BUILDING - LEASED LAND		
	REAL ESTATE	4	\$1,571,900
	PERSONALTY		
REAL ESTATE TOTALS		16,219	\$4,089,283,853

CLASSIFICATION OF TAX ROLL

CODE	PROPERTY DESCRIPTION	NUMBER OF PARCELS	TOTAL VALUE
PERSONAL PROPERTY			
16	MOTOR VEHICLES		
17	COMMERCIAL I	620	\$7,554,710
18	COMMERCIAL II	698	\$162,970,320
19	INDUSTRIAL (TAXABLE MANUFACTURING)	73	\$28,852,860
44	UNREGISTERED FARM VEHICLES AND IMPROVEMENTS		
45	UNREGISTERED PRIVATE / REGISTERED FOREIGN VEHICLES		
66	UNREGISTERED CONSTRUCTION VEHICLES AND EQUIPMENT		
93	ANTIQUES - TREASURES		
94	LEASED / RENTED MACHINERY	241	\$31,399,280
95	BOATS		
96	LIVESTOCK		
97	MOBILE HOMES		
	REAL ESTATE		
	PERSONALTY		
99	HOUSEHOLD FURNISHINGS	4	\$46,960
PERSONAL PROPERTY TOTALS		1,636	\$232,421,290

STEVEN D. HAZARD

ASSESSOR

4/23/2012

DATE

Sec. 16-52. Collection of unpaid taxes by levy upon sale of real estate.

Any of said taxes not paid on or before the first day of March, 2012 shall forthwith be collected by levy upon the sale of real estate upon which it is assessed and by that or other due process of law in case of assessment upon personal property.

(Ch. 38, § II, 11-10-98; Ch. 433, § II, 11-6-07; Ch. 493, § II, 11-3-09; Ch. 515, § II, 10-19-10)

Sec. 16-53. Maximum levy.

(a) Beginning in fiscal year 2007, the city may not levy a tax in an amount more than three and one-half percent in excess of the amount levied and certified by the city for the prior year. The amount levied by the city is deemed to be consistent with the three and one-half percent levy growth cap if the tax rate is not more than 103.5 percent of the prior year's tax rate. In all years when a revaluation is not being implemented, a tax rate is deemed to be 103.5 percent or less of the prior year's tax rate if the tax on a parcel of real property, the value of which is unchanged for purpose of taxation, is no more than 103.5 percent of the prior year's tax on the same parcel of real property. In any year when a revaluation is being implemented, the tax rate is deemed to be 103.5 percent of the prior year's tax rate upon certification by the department of finance for the city.

(b) The amount levied by the city may exceed the three and one-half percent increase only upon approval by a supermajority of four of the city council.

(c) The amount levied by the city may exceed the percentage increase as specified in subsection (a) of this section if one of the following occurs:

- (1) The city forecasts or experiences a loss in total non-property tax revenues and the loss is certified by the director of finance.
- (2) The city experiences or anticipates an emergency situation, which causes or will cause the levy to exceed this percentage increase specified in subsection (a). Without limiting the generality of the foregoing, an emergency shall be deemed to exist when the city experiences or anticipates health insurance costs, retirement contributions or utility expenditures which exceed the prior fiscal year's health insurance costs, retirement contributions or utility expenditures by a percentage greater than three times the percentage increase as specified in subsection (a) of this section.
- (3) The city forecasts or experiences debt services expenditures which exceed the prior year's debt service expenditures by an amount greater than the percentage increase as specified in subsection (a) of this section and which are the result of bonded debt issued in a manner consistent with general law or a special act.
- (4) The city experiences substantial growth in its tax base as the result of major new construction which necessitates either significant infrastructure or school housing expenditures by the city or a significant increase in the need for essential municipal services and such increase in expenditures or demand for services is certified by the director of finance.

(Ch. 403, § I, 10-3-06)

Sec. 16-54. Waiver of the maximum levy.

(a) The purpose of this ordinance is to ensure that the city council follows the highest standards of transparency regarding taxation when adopting its annual budget.

(b) The State of Rhode Island has established a maximum levy for taxation by municipalities pursuant to G.L. 1956, § 44-5 et seq. Pursuant to G.L. 1956, § 44-5-2 (d), (e), a municipality may request a waiver from the maximum tax levy and impose a tax greater than the maximum levy but the state law requires an affirmative vote of at least four-fifths of the full membership of the governing body of the City.

(c) The city council may not request a waiver to the maximum tax levy pursuant to G.L. 1956, § 44-5-2(d), (e) unless the request for the waiver is approved by a resolution passed by a four-fifths vote of the City of East Providence City Council. Further, the City of East Providence City Council may not exceed the maximum levy provided for in G.L. 1956, § 44-5-2 et seq. unless it is approved by resolution passed by a four-fifths vote of the city council. Said resolutions must specify the reasons the city council is seeking the waiver of the maximum tax levy and contain the specific amount by which the city council exceeds the maximum tax levy.

(d) Said resolutions provided for in subsection (c) of this ordinance must be passed at a public hearing of the city council.
(Ch. 537, § I, 10-18-11)

Secs. 16-55--16-60. Reserved.

ARTICLE V. TAX STABILIZATION FOR QUALIFIED BUSINESSES*

* **Editors Note:** In order to avoid duplication of Article IV, the editor has redesignated the provisions of Ch. 51, adopted Feb. 3, 1999 as Article V, §§ 16-61--16-65.

Sec. 16-61. Definitions.

Applicant means the lessee or property owner who initiates the property tax stabilization application process.

Property for the purposes of this ordinance means the land, buildings and/or facilities where the expansion, construction or renovation occurs.

(Ch. 51, § I, 2-3-99)

Sec. 16-62. Purpose.

The purpose of this article is to promote business expansion in the city through the development of a property tax stabilization program.

(Ch. 51, § I, 2-3-99)

Sec. 16-63. Eligible property.

(a) All legally permitted commercial and industrial facilities within the city which meet the qualifications established in this article are eligible to participate.

**CITY OF EAST PROVIDENCE
NOTICE OF PROPOSED PROPERTY TAX RATE CHANGE**

The City of East Providence proposes to increase its property tax levy to _____ \$98,332,195 in the 2011-2012 budget year; the property tax levy this year is \$95,317,344. THIS IS A PROPOSED INCREASE OF 3.5%.

It has been estimated that the proposed increase in property tax revenues will result in a property tax rate of \$20.79 per \$1,000 of assessed valuation for residential real estate, \$23.02 per \$1,000 of assessed valuation for commercial real estate and \$51.32 per \$1,000 of assessed valuation for tangible personal property, as compared to the current property tax rate of \$20.09 per \$1,000 of assessed valuation for residential real estate, \$22.25 per \$1,000 of assessed valuation for commercial real estate and \$49.59 per \$1,000 of assessed valuation for tangible personal property.

The property tax levy for the 2011-2012 budget year also includes motor vehicles at a tax rate of \$37.10 per \$1000 of assessed valuation in accordance with state law.

A property tax rate of \$20.94 for residential real estate, \$23.19 for commercial real estate and \$51.70 for tangible personal property would be needed in the coming budget year to raise the maximum levy authorized by section 44-5-2 of the general laws.

The City budget will be considered on October 4th, 2011 in the Council Chambers at City Hall. The public is invited to attend and participate in the meeting.

The above property tax estimates have been computed in a manner approved by the Rhode Island Department of Revenue.

Bruce Rogers
Mayor

City of East Providence,

Deleted: ¶

TITLE 44

Taxation

CHAPTER 44-3

Property Subject to Taxation

SECTION 44-3-29.1

§ 44-3-29.1 Wholesale and retail inventory tax phase out. – (a) Beginning July 1, 1999, the city council or town council of any municipality shall, by ordinance, phase out, over a ten (10) year period, the stock in trade or inventory tax of wholesalers and retailers. The rate schedule to be implemented by the cities and towns is established in this section.

(b) "Inventory", as it refers to wholesalers, "stock in trade", as it refers to wholesalers, and "wholesaler" have the same meaning as defined in § 44-3-19.

(c) "Inventory", as it refers to retailers, "stock in trade", as it refers to retailers, and "retailer" have the same meaning as defined in § 44-3-40.

(d) The rate schedule for the ten (10) year phase out of the wholesale and retail inventory tax is as follows:

Year Maximum Tax Rate

FY 1999 set by local officials

FY 2000 ninety percent (90%) of FY 1999 rate

FY 2001 eighty percent (80%) of FY 1999 rate

FY 2002 seventy percent (70%) of FY 1999 rate

FY 2003 sixty percent (60%) of FY 1999 rate

FY 2004 fifty percent (50%) of FY 1999 rate

FY 2005 forty percent (40%) of FY 1999 rate

FY 2006 thirty percent (30%) of FY 1999 rate

FY 2007 twenty percent (20%) of FY 1999 rate

FY 2008 ten percent (10%) of FY 1999 rate

FY 2009 no tax authorized

(e) In the event that a wholesaler sold inventory or stock in trade both at wholesale and at retail in the preceding calendar year, the tax assessor of the municipality shall assess on the same basis as a retailer's inventory or stock in trade as of December 31 of that year, to the extent permitted by applicable law, notwithstanding any freeze of assessed valuation or exemption permitted pursuant to § 44-5-12(c), that proportion of inventory or stock in trade of the wholesaler which are equal to the percentage of the wholesaler's total sales during the preceding calendar year that were at retail. For the purposes of this paragraph, "sales at retail" do include sales to employees of the wholesaler or to employees of its affiliates. If retail sales are less than one percent (1%) of total sales during the year, it is deemed that no sales were made at retail during the year. All sales of a wholesaler to a customer, which is an affiliated entity, are deemed to be retail sales for the purposes of this subsection if more than half of the dollar volume of the sales of the affiliated entity is made within the municipality.

(f) For purposes of this section, a wholesaler is considered affiliated with customers if it controls, or is under common control with the customers.

(g) In the event that a wholesaler or retailer subject to the inventory tax commences operations in a particular city or town after fiscal year 1999, the tax assessor for that municipality shall determine what would have been the value of the inventory as of December 1998, adjusting the inventory value to fiscal year 1999 using the changes in the consumer price index – all urban consumers (CPI-U) published by the Bureau of Labor Statistics of the United States Department of Labor. The director of the department of revenue shall annually publish an adjustment schedule.

(h) This section also applies to motor vehicle dealers, as defined in § 31-5-5.

(i) The assent of two-thirds ($\frac{2}{3}$) of the members elected to each house of the general assembly is required to repeal or amend this section.

History of Section.

(P.L. 1998, ch. 31, art. 27, § 1; P.L. 2008, ch. 98, § 36; P.L. 2008, ch. 145, § 36.)

TITLE 44

Taxation

CHAPTER 44-34.1

Motor Vehicle and Trailer Excise Tax Elimination Act of 1998

SECTION 44-34.1-1

§ 44-34.1-1 Excise tax phase-out. – (a) Notwithstanding the provisions of chapter 34 of this title or any other provisions to the contrary, the motor vehicle and trailer excise tax established by § 44-34-1 may be phased out. The phase-out shall apply to all motor vehicles and trailers, including leased vehicles.

(2) Lessors of vehicles that pay excise taxes directly to municipalities shall provide lessees, at the time of entering into the lease agreement, an estimate of annual excise taxes payable throughout the term of the lease. In the event the actual excise tax is less than the estimated excise tax, the lessor shall annually rebate to the lessee the difference between the actual excise tax and the estimated excise tax.

(b) Pursuant to the provisions of this section, all motor vehicles shall be assessed a value by the vehicle value commission. That value shall be assessed according to the provisions of § 44-34-11(c)(1) and in accordance with the terms as defined in subsection (d) of this section; provided, however, that the maximum taxable value percentage applicable to model year values as of December 31, 1997, shall continue to be applicable in future year valuations aged by one year in each succeeding year.

(c) The motor vehicle excise tax phase-out shall commence with the excise tax bills mailed to taxpayers for the fiscal year 2000. The phase-out, beyond fiscal year 2003, shall be subject to annual review and appropriation by the general assembly. The tax assessors of the various cities and towns and fire districts shall reduce the average retail value of each vehicle assessed by using the prorated exemptions from the following table:

Local Fiscal Year State fiscal year

Exempt from value Local Exemption Reimbursement

fiscal year 1999 0 \$1,500

fiscal year 2000 \$1,500 \$2,500

fiscal year 2001 \$2,500 \$3,500

fiscal year 2002 \$3,500 \$4,500

fiscal years 2003, 2004

and 2005 \$4,500 \$4,500

for fiscal year 2006 and \$5,000 \$5,000

for fiscal year 2007 \$6,000 \$6,000

for fiscal years 2008, 2009 and 2010 the exemption and the state fiscal year reimbursement shall be increased, at a minimum, to the maximum amount to the nearest two hundred and fifty dollar (\$250) increment within the allocation of one and twenty-two hundredths percent (1.22%) of net terminal income derived from video lottery games pursuant to the provisions of § 42-61-15, and in no event shall the exemption in any fiscal year be less than the prior fiscal year.

for fiscal year 2011 and thereafter, the exemption shall be five hundred dollars (\$500). Cities and towns may provide an additional exemption; provided, however, any such additional exemption shall not be subject to reimbursement.

(2) The excise tax phase-out shall provide levels of assessed value reductions until the tax is eliminated or reduced as provided in this chapter.

(3) Current exemptions shall remain in effect as provided in this chapter.

(4) The excise tax rates and ratios of assessment shall be maintained at a level identical to the level in effect for fiscal year 1998 for each city, town, and fire district; provided, in the town of Johnston the excise tax rate and ratios of assessment shall be maintained at a level identical to the level in effect for fiscal year 1999 levels and the levy of a city, town, or fire district shall be limited to the lesser of the maximum taxable value or net assessed value for purposes of collecting the tax in any given year. Provided, however, for fiscal year 2011 and thereafter, the rates and ratios of assessment may be less than but not more than the rates described in this subsection (4).

(d) Definitions.

(1) "Maximum taxable value" means the value of vehicles as prescribed by § 44-34-11 reduced by the percentage of assessed value applicable to model year values as determined by the Rhode Island vehicle value commission as of December 31, 1997, for the vehicles valued by the commission as of December 31, 1997. For all vehicle value types not valued by the Rhode Island vehicle value commission as of December 31, 1997, the maximum taxable value shall be the latest value determined by a local assessor from an appropriate pricing guide, multiplied by the ratio of assessment used by that city, town, or fire district for a particular model year as of December 31, 1997.

(2) "Net assessed value" means the motor vehicle values as determined in accordance with § 44-34-11 less all personal exemptions allowed by cities, towns, fire districts, and the state of Rhode Island exemption value as provided for in § 44-34.1-1(c)(1).

(e) If any provision of this chapter shall be held invalid by any court of competent jurisdiction, the remainder of this chapter and the applications of the provisions hereof shall not be effected thereby.

History of Section.

(P.L. 1998, ch. 31, art. 28, § 3; P.L. 1999, ch. 112, § 2; P.L. 1999, ch. 303, § 2; P.L. 2000, ch. 55, art. 19, § 7; P.L. 2000, ch. 74, § 1; P.L. 2002, ch. 65, art. 3, § 1; P.L. 2005, ch. 117, art. 17, § 3; P.L. 2006, ch. 246, art. 29, § 1; P.L. 2006, ch. 301, § 2; P.L. 2006, ch. 571, § 1; P.L. 2010, ch. 23, art. 23, § 2; P.L. 2010, ch. 120, § 3; P.L. 2011, ch. 363, § 2.)